

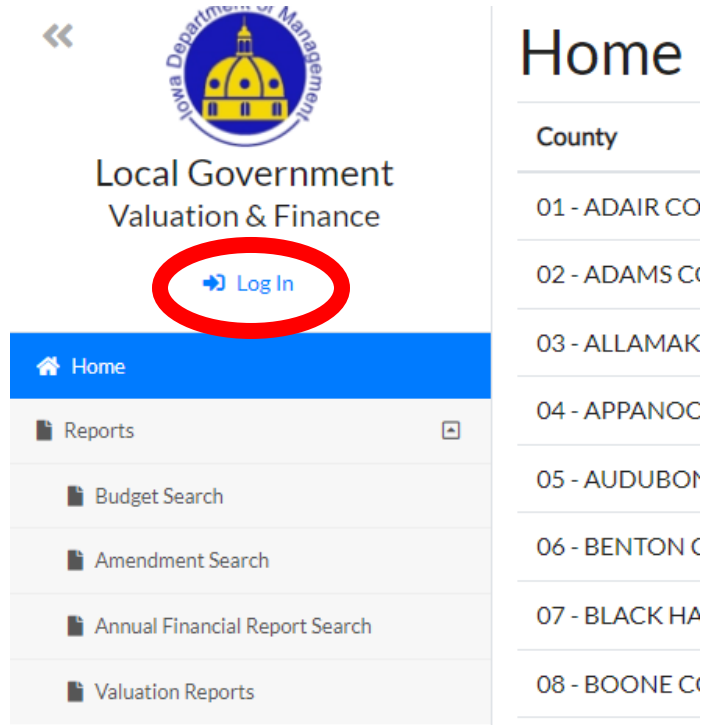
FY 2025 School Budget Instructions

Getting Started

1. Use this link to access the online budget system:

<https://dom-localgov.iowa.gov/home>

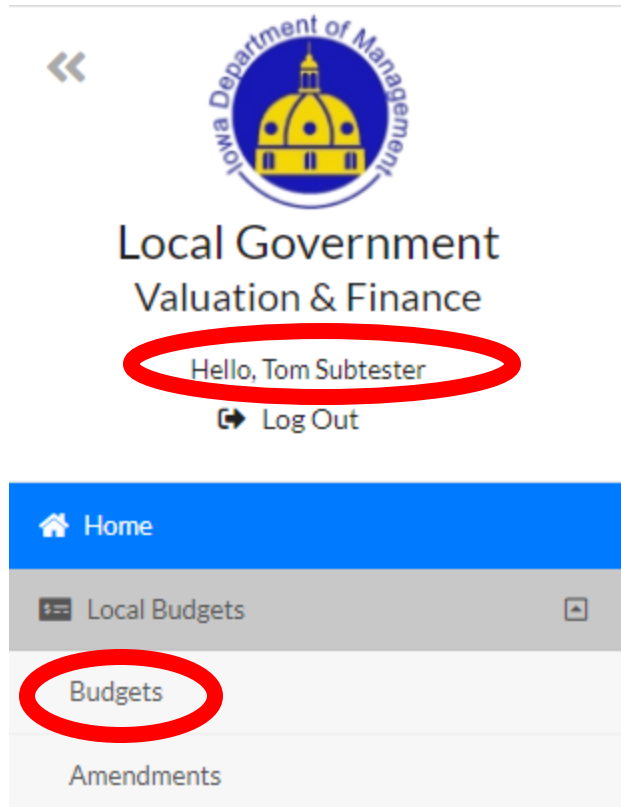
2. Log In on the left side of the screen:



3. Use your State A&A account to log into the website – Typically it is firstname.lastname@iowaID
4. If you do not have and A&A ID you can create one using the options at the top of the log in screen

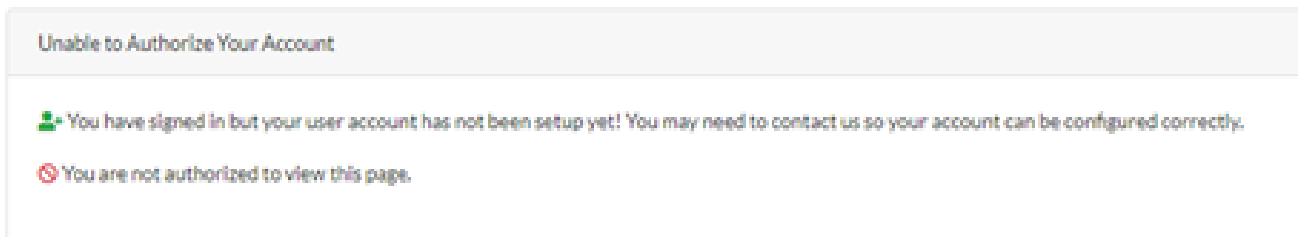
A blue login form with the title "DOM Local Government Valuation and Finance" in large white text. Below the title, it says "Enter your Account Id and Password and press sign in to continue." There are two input fields: "Account ID:" with the example "tom.subtester@iowaID" and "Password:" with a "show" button. To the right of the fields are three buttons: a solid green "Sign In" button, a dashed "Account Details" button, and a dashed "Help" button.

5. After you sign in select **Budgets** on the left menu
 - a. *You should see your name, if you do not try again to Log In*



6. If you see the following screen you will need to contact john.parker@iowa.gov to connect your school to your A&A ID. **Email your A&A ID to John and let him know what schools you need access to.**

- a. Your A&A ID can be connected to more than one school district

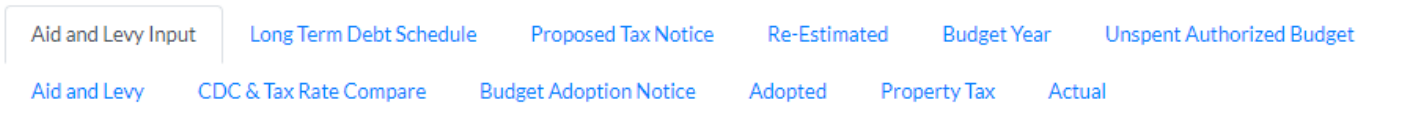


7. Once you have access you should see your budgets. Make sure you are working on the correct fiscal year. Choose Edit to begin editing your budget.

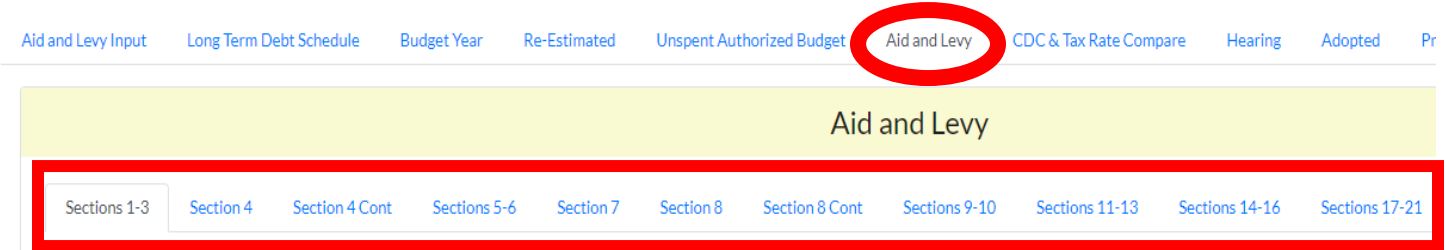
+ Amend	Edit	2025	School
+ Amend	Edit	Cert.	2024 School

Navigation

Navigating the forms is done using the main tabs at the top for the various sections of the budget.



There are also subtabs associated with some of the main tabs that include additional information:



You can work in any order, but left to right will start with user input fields and end with informational tabs and tabs used for publication and certification to the county auditor.

Aid and Levy Input – Aid and Levy Inputs

This subtab will transfer all the user inputs to the Aid and Levy and will be the place to go to adjust your property tax dollars and rates.

Audited Change in Enrollment

Enrollment changes from the Fall 2022 count will be inputted here. You may have an adjustment from Fall 2021 but this would be rare as they would have been taken care of in the FY 2024 Aid and Levy.

- Certified Enrollment Change – Put in the number of the gain or loss of students. If your district over counted then put in -2.0, if you did not count a student put in 2.0.
- Supplementary Weight - Sharing - Community College Course – This is for an over or under count for community college courses. Put in a negative if overcount and positive if under count up to three decimal places.
- Supplementary Weight Change – ELL - This is for an over or under count for English Language Learners. Put in a negative if overcount and positive if under count up to three decimal places.

Audited Change in Enrollment		Amount
Certified Enrollment Change		-2.0
Supplementary Weight - Sharing - Community College Course		0.333
Supplementary Weight Change - ELL		-0.26

State Percent of Growth

As of February 1st, the State Percent of Growth has not been enacted. Put in a State Percent of Growth you are comfortable with until one has been established. There are five different percent's that could be enacted, but in the past, they have all be the same percent. Use whole numbers for the percent.

		Amount
Aid and Levy Inputs		
Enter Regular Program State Percent of Growth	%	2.5000
Enter Teacher Salary Supplement State Percent of Growth	%	2.5000
Enter Professional Development Supplement State Percent of Growth	%	2.5000
Enter Early Intervention Supplement State Percent of Growth	%	2.5000
Enter Teacher Leadership Supplement State Percent of Growth	%	2.5000

Once the Percent of Growth has been passed by the Legislature and signed by the Governor there may be an update to the numbers as long as you have not published your proposed tax notice (first public hearing). You will receive notification from the Department of Management (DOM) and the percent will be updated to the current law. This is a one-time populated number by DOM and if a user changes the number after the DOM update it will not revert to current law.

SBRC Modified Supplemental Amount – Dropout and Dropout Prevention

Line 5.17 of the Aid and Levy Worksheet must equal the modified supplemental amount (line 5) requested through your at-risk/dropout program application form.

COMBINED DISTRICT COST SUMMARY		
FY25 SBRC Modified Supplemental Amount - Dropout	5.17	0

Audited Change in October 2022 Preschool Budget Enrollment

Line 7.31 is for any errors in the October 2022 Preschool budget enrollment discovered by state or independent auditors. Put in the weighting change for the student. If you overcounted by one student, based on the weighting of 0.5 per student the adjustment would be -0.5.

		Amount
PRESCHOOL FOUNDATION AID		
Audited Change in October 2022 Preschool Budget	7.31	

Instructional Support Program

1. Enter the maximum instructional support program voted by the electorate or authorized by the board of directors on line 10.4. There is a helper cell to the right of the maximum amount on file with DOM. **Make sure you use the whole number format – 10% means you put “10” in the cell.**
 - a. ***If there is no maximum number populated you can still put in a number. Just make sure you send your resolution to DOM after 28 days have passed since adoption and before April 17.***
2. The Surtax Rate on line 10.15 has to be in whole percentage points. If you have a surtax component you need to have at least 1% surtax. **Make sure you use the whole number format – 7% means you put “7” in the cell.**
3. Line 10.16 is prepopulated with 2022 taxes paid. In the past we have not had this number until March. Now it is available and the district should not change it.

INSTRUCTIONAL SUPPORT PROGRAM					
Maximum Portion (Can't exceed 10.00%)	10.4	%		10	- Maximum ISL Portion on File with DOM.
Instructional Support Income Surtax Rate	10.15	%		20	- Maximum ISL Surtax Rate on File with DOM - Must have at least 1%.
District Income Tax Paid in 2022	10.16		5,847,925		

Educational Improvement Program

Schools (Delwood and Twin Rivers) that initiated educational improvement programs in FY 1992 are eligible for the educational improvement program covered by section 11. Enter the voted maximum portion (25.00) and the income surtax rate on lines 11.2 and 11.4 respectively. **Make sure you use the whole number format – 25% means you put “25” in the cell.**

EDUCATIONAL IMPROVEMENT PROGRAM					
Voted Maximum Portion - Educational Improvement	11.2	%	25.00		
Ed Improvement Income Surtax Rate	11.4	%	3		

Cash Reserve Levy

On line 15.9, enter the cash reserve levy to fund modified supplemental amounts approved by the SBRC during FY 2024 for any year prior to FY 2024. This might include special education deficit balance, on-time funding or open enrollment out. Include these amounts in the computation of unspent budget authority and to finance it with property taxes, on line 15.9 as a cash reserve levy. Note these amounts are subject to the Cash Reserve Levy limit (20% of total general fund expenditures minus the unexpended fund balance).

The cash reserve levy on line 15.10 is for cash flow purposes. Section 298.10, Code of Iowa limits the amount of cash reserve a school district can levy (line 15.9 plus line 15.10) to 20% of the total general fund expenditures shown on the 2023 Certified Annual Report (CAR) minus the assigned and unassigned fund balance shown on the 2023 CAR.

See the Department of Management’s website for preliminary FY 2025 Cash Reserve Levy limitations. There is an error message to alert you if the Cash Reserve Levy limit is exceeded. Remember the Cash Reserve Levy (and all other levies) can be reduced after the budget is published and adopted but cannot be increased.

There is a helper cell to the right that has the Maximum Cash Reserve Levy. The total listed cannot be exceeded in the amounts on 15.9 plus 15.10

SUMMARY OF GENERAL FUND LEVIES				
Cash Reserve Levy - SBRC	15.9	3,000,000	3,386,796	- Maximum Cash Reserve Levy 15.9 +15.10
Cash Reserve Levy - Other	15.10	386,796		

Use of Fund Balance to Reduce Levy

On line 15.11, enter the portion, if any, of the general fund ending balance as defined by GASB 54 and shown on the 2023 CAR, which the board of directors has authorized to be used to reduce property taxes. **Enter the amount as a positive number.**

Use of Fund Balance to Reduce Levy	15.11	100,000		
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Voted Physical Plant & Equipment Levy (VPPEL)

1. Enter the maximum VPPEL rate voted on line 19.2. There is a helper cell on the right with the maximum rate on file with DOM. If there is no maximum listed you can still put in an amount. Send the abstract of votes and the sample ballot to DOM by April 15 to have the levy be included.
2. Enter the VPPEL surtax rate on line 19.4. If your VPPEL authorization specifies the funding is a combination of income surtax and property tax then the budget must include at least 1% income surtax. **Make sure you use the whole number format – 7% means you put “7” in the cell.** If your authorization does not specify income surtax then all funding must come from property taxes.

VOTED PHYSICAL PLANT & EQUIPMENT (VPPEL)				
Voted PPEL Rate Limit	19.2	1.34000	1.34000	- Maximum VPPEL Rate on File with DOM.
Voted PPEL Income Surtax Rate	19.4	% 7 %	20	- Maximum Voted PPEL Surtax Rate on File with DOM - Must have at least 1%.

Other Property & Utility Replacement Taxes

Enter the amount of property taxes for other funds on the appropriate lines.

1. Management Levy (Line 21.1) – Enter the amount you want to levy for the Management Fund. This amount can be lowered after publication and adoption, but never increased.
2. Amana Library (Line 21.2) – Only one district (Clear-Creek Amana) can Levy for this program.
3. Regular Physical Plant & Equipment (Line 21.3) – The maximum amount is listed to the right of the field. The amount equals a levy of \$0.33. You can levy less than the maximum. This levy is an annual decision for the Board to make and if it is included on the budget form, once approved by the board it is in effect for the upcoming fiscal year.

Regular Physical Plant & Equipment	21.3	138,502	138,502	- Maximum Regular Physical Plant & Equipment Levy.
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4. Reorganization Equalization Levy (Line 21.4) and Emergency Levy (for Disaster Recovery) (21.5) – Are used very rarely. Line 21.4 is used for specific reorganization circumstances and the Emergency Levy can only be used if approved by the State Appeal Board.
5. Public Education and Recreation (21.6) – If the voters have approved this levy the maximum amount is available to the right of the input. No new districts are allowed to vote or levy for the Public Education and Recreation Levy per [Iowa Code 300.2 \(4\)](#).

Public Education and Recreation	21.6	65,912	65,912	- Maximum Public Education and Recreation.
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6. Debt Service (Line 21.7) – This is not editable. This will populate once the Long Term Debt Schedule tab is completed.

Aid and Levy Input – Results Subtab

This subtab includes select Aid and Levy lines and property tax amounts for easy viewing. There is nothing to complete on this subtab.

Long Term Debt Schedule

The Long-Term Debt Schedule summarizes budgetary requirements for all long-term debt including general obligation bonds, loan agreements, and lease-purchase arrangements. This form includes separate areas for each type of debt a district may have. Debt Service property tax can only be levied for general obligation debt.

If your district has new debt or your debt payments have changed due to a refinance make sure to file a new long-term debt schedule with your county auditor.

Advanced Surplus Levies can only be used if you have a current GO debt. Work with your attorney to make sure your resolution for the surplus levy is correct. The resolution must have the amount you intend to surplus levy and that must match the amount on the Long-Term Debt Schedule. File the resolution for the Advanced Surplus Levy with the county auditor when delivering budget documents.

File a bond resolution with the county auditor before May 1, 2024, if you intend to include taxes for a new bond issue in the FY 2025 levy.

Complete a Long-Term Debt Schedule each year you intend to levy for retirement of long-term debt, as it summarizes budgetary requirements for all your long-term debt for bonds, loan agreements, and lease-purchase arrangements from any fund. Complete this schedule using the information from your debt payment schedules.

Column I on the Long Term Debt Schedule asks for the amount of the total obligation due (column E) that will be paid from other appropriate funds or the fund balance in the appropriate fund. The appropriate source of funds for long-term debt payments include:

- General Obligation Bonds – Debt Service Levy, SAVE Statewide Sales Tax, RPPEL/VPPEL (for principal only).
- Revenue Bonds – SAVE Statewide Sales Tax, RPPEL/VPPEL.
- Loans – General Fund or RPPEL/VPPEL (paid from the fund where proceeds were originally deposited).
- Lease-Purchase Payments – RPPEL/VPPEL.

Column J shows the current year Debt Service Levy that will be used to make General Obligation Bond payments. The Debt Service Levy cannot be abated unless there are funds on hand (such as SAVE Statewide Sales Tax) at the time the tax levies are certified to the county auditor. Future PPEL income surtaxes and regular PPEL cannot be obligated for long-term debt payments, however, funds on hand can be used to retire any debt that is appropriate to be retired from voter approved PPEL.

In addition, submit a Long-Term Debt Schedule if you have a long-term loan agreement payable from any PPEL, or General Fund. The proceeds of these loan agreements, if related to real property, should be deposited in the fund of origination, and then transferred to and expended from a Capital Projects Fund. Property taxes should be credited to the Physical Plant and Equipment Fund. Payments of principal and interest should be transferred when due from the General, or SAVE Statewide Sales Tax Capital Projects Fund, or Physical Plant and Equipment Fund, as appropriate, to the Debt Service Fund. The principal and interest payments are then made from the Debt Service Fund.

Section 279.48, Code of Iowa permits loan agreements to be entered into for equipment purchases in the General Fund. The repayment of those loan agreements, however, must be financed with operating transfers from the General Fund to the Debt Service Fund. Debt Service property taxes cannot be used. Energy loan agreements under Sec. 473.20, and bus loans under Ch. 285 should be handled in the same manner. You cannot obligate income surtaxes or regular PPEL for loan agreements.

Proposed Tax Notice

New for FY 2025. **Must be completed and proposed by March 15.**

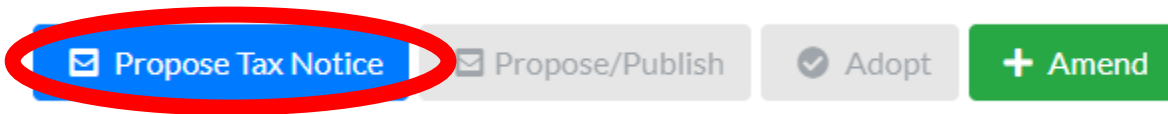
This tab compiles the information and will serve as the notice for your first public hearing to establish your maximum dollars in property taxes that can be levied.

In order to populate the maximum proposed property taxes on the Proposed Tax Notice the Aid and Levy Input and Long Term Debt Schedule tabs must be completed.

Once the Aid and Levy Input and Long Term Debt Schedule tabs are complete you will state the reasons (300 character limit) as to why the proposed property tax dollars exceed the current year property tax dollars. If there is not an increase in the proposed property taxes a simple statement stating no increase is acceptable.

Reasons for tax increase if proposed exceeds the current:

After completing the reasons for the increase, you will use the Propose Tax Notice to fill out the meeting information.



1. Fill out the date of the first Public Hearing
 - a. **This public hearing cannot take place until March 25 at the earliest.**
2. Meeting Time
3. Location
4. Contact Person
5. Contact Phone
6. Location on the district's website where this first public hearing notice will be published.
 - a. This notice must be posted on the district's website in perpetuity along with all subsequent notices on the Proposed Tax so keep that in mind when devoting a page to the first public notice
 - b. The notice or a link to the notice must also be put on the district's social media accounts
 - c. The notice must be available on the same day as it is published in the newspaper.

After you Propose Tax Notice by March 15 you will need to publish the notice.

The notice of public hearing on proposed property taxes (first hearing) must be published, in a newspaper of general circulation within the district, not less than ten nor more than twenty days before the hearing. Include the day of publication, but not the day of the hearing, in the calculation. A minimum of ten days notice, in the newspaper, is required. If inclement weather causes cancellation of the public hearing, the hearing is rescheduled and the notice is republished again meeting the 10-20 day requirement.

Use the Publication Date Calculator within the budget system to help in meeting the 10-20 day requirement:



There is also a google sheet with a calculator posted online:

<https://dom.iowa.gov/schools>

Use the **Copy Resource** Button to Save the file for your own use:

[↑ Publication Day Calculator](#)



Propose/Publish Max Levy ×

Public Hearing Date(*)

Meeting Time (*)
↑ 08 : 00 PM ↓

Meeting Location (*)

Contact Person (*)

Contact Phone (*)

Notice URL(*)

Budget Year and Re-Estimated

Each of the Budget Year Worksheets contains columns for details of funds for the budget year. The fund structure is specified in chapter 298A, Code of Iowa. The Excel file automatically transfers data entered here to the Hearing and Adopted Budget Summary forms. The resources and requirements categories are identical on all of the forms.

The expenditures and resources from the Budget Crosswalk report have been entered into the FY 2023 Actual Worksheets. These amounts are preliminary and may change with additional review of the CARs. Find the Budget Crosswalk report by going to the Iowa Education Portal. After signing in, go to Edinfo / Finance Applications / "CAR-2023 Upload and Reports", and then click on "View Reports" and then "Budget Crosswalk". There are separate resource and requirement crosswalks between the budget and Uniform Financial Accounting categories later in these instructions.

Budget/UFA Resources Crosswalk		
Budget Resource Category	Line	Uniform Financial Accounting Source Codes
Taxes Levied on Property	1	1110-1119
Utility Replacement Excise Tax	2	1171
Income Surtaxes	3	1130-1139
Tuition\Transportation Received	4	1300-1499
Earnings on Investments	5	1500-1599
Nutrition Program Sales	6	1600-1699
Student Activities and Sales	7	1700-1799
Other Revenues from Local Sources	8	1000-1109, 1140-1170, 1172-1299, 1800-1999
Revenue from Intermediary Sources	9	2000-2999
State Foundation Aid	10	3111, 3113, 3116, 3117, 3204, 3214, 3216, 3376
Instructional Support State Aid	11	3112
Other State Sources	12	3000-3110, 3114-3115, 3118-3203, 3205-3210, 3217-3372, 3374, 3375, 3377-3801, 3811-3999
Two Tier Assessment Limitation Replacement	13	3804
Title 1 Grants	14	4501-4509
IDEA and Other Federal Sources	15	4000-4500, 4510-4999
Total Revenues	16	Sum of budget Lines 1 through 15
General Long-Term Debt Proceeds	17	5100-5199, 5400-5699
Transfers In	18	5200-5299
Proceeds of Fixed Asset Dispositions	19	5300-5399
Special Items/Upward Adjustments	20	5700, 5900-6499
Total Revenues & Other Sources	21	Sum of budget Lines 16 through 20
Beginning Fund Balance	22	Determine re-estimated and budgeted from other financial records
Total Resources	23	Sum of budget Lines 21 and 22
Requirements:		
Instruction	24	1000-1999
Student Support Services	25	2100-2199
Instructional Staff Support Services	26	2200-2299
General Administration	27	2300-2399
School Administration	28	2400-2499
Business & Central Administration	29	2500-2599
Plant Operation and Maintenance	30	2600-2699
Student Transportation	31	2700-2799
Noninstructional Programs	32	3000-3999
Facilities Acquisition and Construction	33	4000-4999
Debt Service (Principal, interest, fiscal charges)	34	5000-5999
AEA Support - Direct to AEA	35	6100-6199, object 961
Total Expenditures	36	Sum of Lines 24 through 35
Transfers Out	37	6200-6299
Other Uses	38	6100-6199, not object 961; 6300-6999
Total Expenditures, Transfers Out & Other Uses	39	Sum of Lines 36 through 38
Ending Fund Balance	40	Determine re-estimated and budgeted from other financial records
Total Requirements	41	Sum of Lines 39 and 40

For terminology definitions refer to the Department of Education’s glossary of financial terms and the Uniform Financial Accounting Manual on the Department’s website.

The system transfers line 1 “taxes levied on property”, and line 2 “utility replacement excise tax” from the Property Tax tab - Adoption of Budget and Taxes.

Line 10 “state foundation aid”, line 11 “instructional support state aid” and line 35 “AEA support-direct to AEA” are transferred from the aid and levy worksheet. Include Secure an Advanced Vision for Education (SAVE) statewide school infrastructure sales and services tax revenue and mobile home taxes on line 12 “other state sources”. Include foster care payments on line 12 “other state sources”.

The system populates for the Re-Estimated line 13 “commercial and industrial state replacement” worksheet Commercial & Industrial Estimate. For the Budget Year the amount will be zero and it is not editable.

Income Surtaxes – FY 2025 revenues are based on amounts established on the FY 2024 aid and levy. FY 2024 amounts should reflect payments to the district from DOM in December 2023 and February 2024.

Operating transfers on line 38 are limited to transfers authorized by the Code of Iowa, such as:

- Transfers to a Capital Projects fund to construct or purchase major facilities (Sec. 298A.9)
- Transfers to the Debt Service Fund to pay principal and interest on long-term debt (Sec. 279.48, 298A.10, and 473.20)
- Transfers to the General Fund, if approved by the voters (Sec. 278.1(5)).
- Transfers approved by the State Appeal Board (Sec. 24.22).
- Transfers approved by the Board of Directors from a fund whose purpose has gone out of existence (Sec. 24.21).

Include upward adjustments to beginning balances and special items on line 20. Include downward adjustments to beginning balances and other uses on line 38. Enter as positive numbers.

Page 1 of the Worksheets includes General and Special Revenue (Activity; Management; Public Educational and Recreational Levy—PERL; Entrepreneurial Education, Reorganization Equalization, Library & Special Revenue Trust Funds; Emergency Levy and Disaster Recovery) Funds. Page 2 includes Capital Projects (Sales Tax; Physical Plant and Equipment - PPEL; Other Capital Projects), Debt Service and Proprietary (Nutrition; Other Enterprises) Funds. Exclude Internal Service Funds, Permanent Funds, and Fiduciary Funds. Expenditures from Permanent Funds would have been operating transfers to the appropriate fund for the expenditures and budget in that fund.

General Fund

The General Fund is used to account for all transactions except those that are required by law to be accounted for in another fund.

Student Activity Fund

The Student Activity Fund is a special revenue fund used to account for money received from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related cocurricular or extracurricular activities. Moneys in this fund must be used to support only the program defined in the administrative rules of the department of education. The Activity Fund should not be used as a clearing account for another fund and transfers between accounts within the Activity Fund should not be recorded as revenues (resources) or expenditures (requirements) or operating transfers.

Management Fund

The Management Fund is a special revenue fund used to account for all financial transactions from the levy authorized under section 298.4, Code of Iowa. The purpose of this fund is to pay the costs of unemployment, early retirement benefits, the costs of liability insurance, judgments or settlements relating to liability, and mediation and arbitration costs. This fund cannot be used for employee health, life, or disability insurance, even if the district is self-insured.

Public Education and Recreation Fund

The Public Education and Recreation Fund (PERL) is a special revenue fund used to account for all financial transactions from the levy authorized by section 300.2, Code of Iowa, or from a 28E agreement authorized under section 300.1. This levy is limited to no more than 13.5 cents and, once approved by the electors, remains in effect until voted to be discontinued.

Entrepreneurial Education, Reorganization Equalization Levy, Library Levy, and Special Revenue Trust Funds

The Entrepreneurial Education Fund authorized in section 298A.15, Code of Iowa can be established at the request of a student organization or club and upon approval by the school board for the purposes of enhancing student learning by encouraging students to develop and practice entrepreneurial skills at an early age and of fostering a business-ready workforce in Iowa.

The Reorganization Equalization Levy authorized in section 275.31, Code of Iowa can be used if necessary after districts reorganize, dissolve or merge to equalize the division of liabilities and distribution of assets, and satisfy the mandatory levy required in section 76.2. The Equalization Levy may be imposed solely against the territory in the school district that comprises territory of the former school district. A school board may act to implement the Equalization Levy for just one school year at a time, but the board may vote to re-impose the levy more than once. Proceeds from the Equalization Levy are deposited in a special revenue fund. Moneys in the fund are then transferred before the end of the fiscal year to the funds for which equalization was necessary and for which the taxes were levied. See Iowa Administrative Code 281—98.112 for more information on the Reorganization Equalization Levy fund.

Only one school district, Clear Creek-Amana, is authorized to use the Library Levy Fund to account for all financial transactions from the levy authorized under section 298.7, Code of Iowa. This levy is limited to no more than 20 cents and, once approved by the electors, remains in effect until voted to be discontinued.

The Special Revenue Trust Fund is a special revenue fund used to account for all financial transactions from moneys received in trust by the district where those moneys, both principal and interest, are to benefit the district.

Emergency Levy and Disaster Recovery Fund

The Emergency Levy Fund and Disaster Recovery Fund are included in the same column on the worksheets. The Emergency Levy Fund is a special revenue fund used to account for receipts from the disaster recovery emergency tax. The Emergency Levy tax levy cannot exceed 27 cents and can only be levied upon approval of the State Appeal Board. Once the levy has been received, districts may request approval of the School Budget Review Committee to transfer the funds to any other fund of the district for the purpose of meeting deficiencies in a fund arising within two years of a disaster as a result of the disaster as defined in Section 29C.2(4), Code of Iowa. See Iowa Administrative Code 281—98.111 for more information on the Emergency Levy fund. The Disaster Recovery Fund is a fund used to accumulate costs related to a major disaster when costs include both capital and operating expenditures.

Capital Projects Funds

The Capital Projects Funds are divided into three columns on the worksheets – SAVE Statewide Sales Tax; Physical Plant and Equipment; Other Capital Projects. Other Capital Projects Funds are established when a district issues bonds or other authorized indebtedness for capital projects or which initiates a capital project, or receives grants or other funds for capital projects. These capital projects are those related to the acquisition or construction of major capital facilities other than those financed by proprietary funds or fiduciary funds. When a capital project for facilities is lawfully initiated in any existing fund, the moneys for that project are transferred to a capital project fund by an operating transfer from the fund authorized to initiate the acquisition or construction. The payment of the project's expenditures should be made from the capital project fund established to account for the project.

The Physical Plant and Equipment Fund (PEEL) is a capital projects fund used to account for all financial transactions from the levy authorized, whether regular or voter-approved, under section 298.2, Code of Iowa. This fund is created to

deposit and expend money from a levy certified by the Board of Directors not to exceed 33 cents and/or a levy authorized by a simple majority of the voters not to exceed \$1.34. The purpose of the fund is to pay the costs of specified major expenditures related to real property and equipment.

Debt Service Fund

The Debt Service Fund is established when a district issues bonds or other authorized general long-term indebtedness, except those financed by proprietary or trust funds. The purpose of the fund is to pay interest as it becomes due and the amount necessary to pay the principal when due on bonds or other authorized indebtedness issued by the district, and to make payments required under a loan, lease-purchase agreement, or other evidence of indebtedness authorized by the Code of Iowa. Moneys available to service this debt and received from sources other than the debt service property tax levy shall be transferred to the Debt Service Fund through an operating transfer from the fund which issued the original indebtedness, or from the SAVE statewide sales tax fund where authorized by the Code of Iowa and the payment of the debt shall be made from the debt service levy fund. Consider beginning balances and interest earnings when determining the levy necessary each year for principal and interest payments on bonded indebtedness.

Expenditures for the payment of general long-term debt, including both principal and interest must be budgeted in the debt service fund. The principal portion of short-term debt (such as ISCAP, stamped and anticipatory warrants, and interfund loans) should not be budgeted in any fund, even if a portion remains outstanding at the end of the fiscal year. The principal portion of short-term debt is a balance sheet transaction and is not reported as either revenue or expenditures. Interest payments, however, should always be budgeted.

Nutrition Fund

The School Nutrition Fund is a proprietary enterprise fund used to account for all transactions for the nutrition program authorized under chapter 283A, Code of Iowa. If general fund resources are used to subsidize the school nutrition program, the funds are transferred to the school nutrition fund and expenses recorded there.

Other Enterprise Funds

The other Enterprise Funds are proprietary funds used to account for all financial transactions related to operations that are financed and operated in a manner similar to private business, where the intent is that the costs of providing goods or services on a continuing basis be financed or recovered primarily through user charges. Examples would be public swimming pools, preschools, automotive repair shops, farms, and home construction projects. Do not include Internal Service Funds. All other enterprise funds should be aggregated into one column on the budget forms.

For more information on appropriate sources and uses of money within each fund, refer to the Uniform Administrative Procedures Manual for Iowa LEAs, which is available on the Department of Education's website.

Unspent Authorized Budget

The Unspent Authorized Budget Worksheet is an optional worksheet that can be used to calculate FY 2024 and FY 2025 estimated maximum general fund spending authority.

Line 30 – Other Miscellaneous Income and Line 33 – Expenditures can be calculated from your Budget Year, and Re-Estimated worksheets. In order for this to happen you must delete the number in the field completely and click "Save".

The number will then populate. If you make any changes on the Budget Year or Re-Estimated tab you will have to perform the same action for the numbers to update.

If you type in a number it will be retained unless it is deleted and then the budget is saved.

The subtab, Categorical Detail, shows the categorical funding components of the unspent authorized budget. Fill in the missing data for the current fiscal year and the budget year.

Aid & Levy

Section 1 Budget Enrollment

October 2023 headcount (from the certified enrollment summary) has been entered. If you have any questions about this certified enrollment amount check your final certified enrollment forms at the Department of Education's website. If there is a discrepancy between the website and the numbers on the aid and levy worksheet, notify the Department of Management. If there is a discrepancy with the final certified enrollment on the website, notify your auditor. Line 1.2 is for any errors in the certified enrollment discovered by state or independent auditors. This provides the basis for adjustments to the FY 2025 budget, state aid, and property tax. The excel file calculates line 1.4 and it may not be the same calculation as shown. Line 1.4 is adjusted so that your enrollment audit adjustment, if it had been implemented in FY 2024, would not have caused you to drop below the 101% "guarantee" level for the regular program. (On the other hand, if you were at the "guarantee" level in FY 2024, an audit adjustment, which adds additional students, will not increase your total spending authority if the additional students still did not get you over the "guarantee" level.)

Section 2 Regular Program District Cost Per Pupil

Line 2.1 is the FY 2024, Regular Program district cost per pupil. Line 2.2 shows zero as the FY 2025 regular program supplemental state aid amount per pupil. The Legislature has not established the state percent of growth for FY 2025. The district cost per pupil for FY 2025 is on line 2.3.

Lines 2.4 through 2.15 are the cost per pupil amounts for the Teacher Salary Supplement, Professional Development Supplement, Early Intervention Supplement and Teacher Leadership Supplement. The supplemental state aid amounts per pupil are shown as zero since the Legislature has not established these state percents of growth.

Section 3 Weighted Enrollment

Section 3 lists the components of special education and supplementary weightings by category. The special education weightings from the Department of Education have been entered on lines 3.1, 3.2 and 3.3. The Department of Management calculates line 3.7, supplementary weight for AEA sharing, to generate the approved AEA operational function sharing dollars. Supplementary weighting for school district sharing of operational functions, shared teachers/students, community college concurrent enrollment, whole grade sharing (under certain circumstances), classes taught using the ICN video network, and regional academies is included on line 3.9. Supplementary weighting for the at-risk formula is on line 3.10 and ELL supplementary weighting is on line 3.11. Line 3.12 will be used for extending supplementary whole grade sharing weights after districts reorganize.

Section 4 Combined District Cost Calculation

This section provides for calculation of most of the components of combined district cost. The Regular Program budget adjustment is calculated on lines 4.1 through 4.8. The regular program budget adjustment (i.e., "budget guarantee") is 101% of the prior year regular program cost less the budget year regular program cost. The Regular Program budget adjustment is funded with local property taxes. A local board resolution accepting the adjustment must be provided to the Department of Management by April 30.

Lines 4.9 through 4.46 calculate the combined district cost components for school districts and lines 4.47 through 4.82 calculate the combined district cost components for AEAs. A 100% budget guarantee calculation is included for Teacher Salary Supplement, Professional Development Supplement, Early Intervention Supplement, Teacher Leadership Supplement, AEA Teacher Salary Supplement and AEA Professional Development Supplement. These budget adjustments are funded by state foundation aid.

Lines 4.56, Resident Accredited Nonpublic Students, and 4.57, Shared-Time Nonpublic Pupils Counted in Line 1.1, have been entered from the 2023 Certified Supplementary Weighting application.

Section 5 Combined District Cost Summary

This section summarizes the district's combined district cost including the following components:

Regular Program District Cost without Adjustment, Regular Program Budget Adjustment Adopted, District Cost for Supplementary Weighting, Special Education Instruction District Cost, Teacher Salary Supplement District Cost, Professional Development Supplement District Cost, Early Intervention Supplement District Cost, Teacher Leadership Supplement District Cost, AEA Special Ed Support District Cost without Adjustment , AEA Special Ed Support Adjustment, AEA Media Services District Cost, AEA Ed Services District Cost, AEA Sharing District Cost, AEA Teacher Salary Supplement District Cost, AEA Professional Development Supplement District Cost, AEA Statewide State Aid Reduction, SBRC Modified Supplemental Amount – Dropout, and Enrollment Audit Adjustment

Section 6 Uniform Property Tax Dollars

For line 6.1, the taxable valuation with gas and electric utilities included, received from the county auditor(s), is entered on the Valuation worksheet.

Gas and electric utility companies pay excise taxes based upon energy delivered instead of property taxes. Gas and electric utility property valuations and school district property tax rates are used to estimate the amount of excise tax revenue. The utility replacement excise tax is treated as property tax for purposes of the school foundation aid formula. Lines 6.4 through 6.8 compare the uniform levy portion of utility replacement excise tax that was estimated for the year prior to the budget year with the amount actually paid and adds or subtracts the difference to the uniform levy.

Two-Tiered Assessment Limitation Replacement changes the first \$150,000 of property valuation for commercial, industrial and railroad classes to be assessed at a lower rollback equal to the residential rollback. The difference between the residential rollback and 90% of the first \$150,000 is what the payment replaces. Lines 6.9 to 6.20 estimate the amount of payment for FY 2025 and account for the over or underestimation of the payment amount on the FY 2024 Aid and Levy.

Section 7 State Foundation Aid

The foundation percentage is 88.4% for both the regular program and special education. It is 79% for AEA special education support. Lines 7.10 and 7.11 add the funding for AEA Teacher Salary Supplement and AEA Professional Development Supplement into total AEA state foundation dollars. Lines 7.16 through 7.19 add the funding for Teacher Salary Supplement, Professional Development Supplement, Early Intervention Supplement and Teacher Leadership Supplement into total state foundation dollars.

Four-Year-Old Preschool foundation aid formula funding is calculated on lines 7.28 through 7.35. Preschool budget enrollment (actual enrollment multiplied by 50%) is included on line 7.28 (from the certified enrollment summary form). The budget year regular program state cost per pupil is on line 7.29. Line 7.28 multiplied by line 7.29 equals preschool foundation aid on line 7.30. Line 7.31 is for any errors in the prior budget year Preschool budget enrollment discovered by state or independent auditors. This provides the basis for adjustments to the budget year state aid. Preschool foundation aid formula funding is carried forward from line 7.35 to lines 9.11 and 17.6 of the aid and levy worksheet.

Iowa Code 256C.5 (4) grants the Department of Education an amount paid off the top of the school district preschool state aid for state administration and oversight of the preschool program. The amount was \$33.17 per preschool budget enrollment in the current year. You can estimate a similar amount will come off the top of preschool state aid for the budget year. The actual amount will be provided in June with the final aid and levy worksheets and tax certifications.

Section 8 Additional Property Taxes

Section 8 calculates the additional property tax levy. Lines 8.1 through 8.4 calculate the additional dollar levy prior to adjustments.

The property tax adjustment aid that you received in the current year is reduced in budget year by the same percentage that taxable valuation grows over the period. This is computed on lines 8.5 through 8.15. Decreases in property tax adjustment aid cause increases in property taxes and commensurate decreases in state aid.

Lines 8.15 through 8.19 calculates the additional levy portion (11.6%) of the regular program cost per pupil increase that is funded with state foundation aid through the Property Tax Replacement Payment. For FY 2025, unless the Legislature establishes a state percent of growth and extends the provision to pick up the additional levy portion for FY 2025, the Property Tax Replacement amount per weighted enrollment is \$201 as shown on line 8.17. The Property Tax Replacement Payment (PTRP) on line 8.19 is a reduction in general fund property tax and increase in state foundation aid.

Line 8.20 through 8.22 was new beginning in FY 2023. There is a total of \$9,980,086 available in the new Foundation Base Supplement Fund. The money comes from the statewide penny or SAVE. This will reduce property taxes by \$17 multiplied by the district's weighted enrollment. The Foundation Base Supplement (FBS) on line 8.22 is a reduction in general fund property tax and increase in state foundation aid.

Lines 8.23 through 8.35 calculate the adjusted additional property tax levy aid. Section 257.15, Code of Iowa, subsection 4 provides \$24,000,000 in state foundation aid to lower general fund property tax levies in districts with the highest additional property tax levy rate (lowest taxable valuation per pupil). In addition, revenue in the Property Tax Equity and Relief Fund from the statewide penny is designated for property tax relief through the school foundation aid formula. Property Tax Equity and Relief Funds of \$28,999,001 are available for the budget year to buy down the highest adjusted additional property tax levy rates to the statewide average. District weighted enrollment is used to calculate adjusted additional property tax levy aid. The adjustment from line 8.35 carries forward to line 8.48 as a reduction to the additional levy and line 9.8 as an increase to state foundation aid. After reducing all adjusted additional property tax levy rates to the statewide average, if additional funds are available, the foundation level will be increased. Aid and levy worksheet lines 8.36 through 8.40 provide an estimate of the property tax equity and relief funding calculation for the foundation level. The property tax relief amounts on lines 8.32 and 8.35 are estimates. The final amounts will not be known until property valuations and budgets are complete.

The property tax portion of the FY 2023 district special education excess positive balance, if any, has been entered on line 8.43. The formula to determine the property tax portion is [1 minus (the FY 2023 state special education regular program foundation cost per pupil amount of \$6,553 divided by your FY 2023 regular program district cost per pupil)], multiplied by the total 2023 special education positive balance exceeding ten percent of the additional funds generated for special education, if any].

At this time, line 8.44 is zero for every district.

Section 9 Final State Foundation Aid

The state foundation aid is adjusted due to adjustments in the additional property taxes.

Section 257.12 Code of Iowa specifies that if a school district is required to repay property taxes due to property valuation reduction action of the property assessment appeal board or judicial action, the district can apply to the Department of Management for an adjustment in state foundation aid if the property valuation reduction meets certain requirements. The original property assessment must be at least \$5,000,000 and the amount of the reduction in the assessment must be equal to at least \$100,000 or 2% of the assessed value of all taxable property in the district prior to the reduction, whichever is less. Assessors are required to notify school districts if a protest or an appeal is filed with regard to the assessment of property valued at over \$5,000,000. County auditors should provide notice when an appeal is resolved and a school district is required to repay property taxes received during a prior year. The adjustment is equal to the amount of state foundation aid the school district would have received if it was determined using the reduced assessment of the applicable property (\$5.40 uniform levy multiplied by the net taxable valuation reduction).

If a school district is required to repay property taxes during FY 2024 and an application to receive an adjustment in state aid is filed prior to April 15, 2022, the adjustment will be included on the FY 2025 aid and levy worksheet. If the

application is made between April 15 and June 30, the adjustment will be made in the following budget year. No adjustment can be made for property taxes repaid during FY 2024 if the application is filed after June 30, 2024.

Section 10 Instructional Support Program

Enter the maximum instructional support program voted by the electorate or authorized by the board of directors on line 10.4. If your instructional support program includes an income surtax component, enter the surtax rate, in whole percentage points, on line 10.15. If line 10.21 is negative, reduce the surtax rate on line 10.15 by a full percentage point. If your Instructional Support Levy authorization specifies the funding is a combination of income surtax and property tax then the budget must include at least 1% income surtax. If your authorization does not specify income surtax then all funding must come from property taxes. On line 10.9, the estimated state taxable valuation per pupil has been entered. The number will change when total valuations and budget enrollments are complete.

Instructional support levy property taxes previously diverted to the city or county tax increment financing area now go to the school district. However, if the instructional support property tax revenue generated from the incremental valuation is necessary to pay principal and interest on debt for an urban renewal project incurred prior to April 24, 2012 and the county auditor certifies to the school district by July 1, the school district must pay over the amount certified. Payment is required by November 1 and May 1 of the fiscal year following certification to the school district. If the parties cannot agree on the amount, either party may appeal to the State Appeal Board before July 31 following certification.

Section 11 Educational Improvement Program

Schools that initiated educational improvement programs in FY 1992 are eligible for the educational improvement program covered by section 11. In addition, the three schools that had a maximum voted enrichment of 15% are also eligible for additional educational improvement funding, if approved by the voters. Enter the voted maximum portion and the income surtax rate on lines 11.2 and 11.4 respectively. Educational improvement property tax dollars must be at least \$1.00.

Section 13 Additional Levy Adjustments

Section 13 adjusts the additional property tax levy. Lines 13.1 through 13.9 compares the additional levy portion of utility replacement excise tax that was estimated for the current budget year with the amount actually paid and adds or subtracts the difference to the additional property tax levy (see section 6 instructions).

Two-Tiered Assessment Limitation Replacement is also accounted for in the additional levy. There is no estimate of the amount that needs to be adjusted from the FY 2024 Aid and Levy. The actual payment amount for FY 2024 is removed from the additional levy to account for the supplemental payment outside of the formula.

Section 15 Summary of General Fund Property Taxes

Line 15.9, contains the cash reserve levy to fund modified supplemental amounts approved by the SBRC during FY 2024 for any year prior to FY 2025. This might include special education deficit balance, on-time funding or open enrollment out. Include these amounts in the computation of unspent budget authority and to finance it with property taxes, on line 15.9 as a cash reserve levy Note these amounts are subject to the Cash Reserve Levy limit (20% of total general fund expenditures minus the unexpended fund balance).

The cash reserve levy on line 15.10 is for cash flow purposes. Section 298.10, Code of Iowa limits the amount of cash reserve a school district can levy (line 15.9 plus line 15.10) to 20% of the total general fund expenditures shown on the 2023 Certified Annual Report (CAR) minus the assigned and unassigned fund balance shown on the 2023 CAR. On line 15.11, enter the portion, if any, of the general fund ending balance shown on the 2023 CAR, which the board of directors has authorized to be used to reduce property taxes.

The property tax rate for the instructional support levy is calculated based on regular taxable valuation plus tax increment valuation while the rest of the general fund tax rates are based only on regular taxable valuation. Line 15.14 is the general fund levy amount without the instructional support levy. Line 15.16 shows this subtotal general fund levy

tax rate based on regular taxable valuation. Lines 15.17 through 15.19 calculate the instructional support levy rate based on regular taxable valuation plus tax increment valuation. The two levy rates from lines 15.16 and 15.19 are added together to get the total general fund levy rate shown on line 15.21.

Section 16 State Payments to AEA and district

This section calculates the state payments to the AEA on behalf of the districts and the remaining amount to be payments to the district.

Section 19 Voted Physical Plant and Equipment (PPEL)

The PPEL fund is not related to the General Fund. It is included on the aid and levy worksheet for the purpose of determining the total income surtax rate. The Aid and Levy Input fills in the maximum VPPEL rate voted on line 19.2 and the VPPEL surtax rate on line 19.4. If your VPPEL authorization specifies the funding is a combination of income surtax and property tax then the budget must include at least 1% income surtax. If your authorization does not specify income surtax then all funding must come from property taxes. Submit a Long-Term Debt Schedule if you have a new long-term loan or lease-purchase agreement payable from a VPPEL. You cannot obligate income surtaxes or regular PPEL to repay VPPEL long-term loan agreements. The limit on VPPEL is the lower of \$1.34 or the amount voted. A vote is not required on Regular Physical Plant and Equipment levies; and the statutory limit is \$.33. Tax increment valuation is added to regular taxable valuation to calculate both voted and regular PPEL dollars.

Section 20 All Income Surtax Rates and General Fund Surtax Dollars

The sum of all surtax rates on line 20.6 cannot exceed 20%.

Section 21 Other Property Taxes

Enter the amount of property taxes for other funds on the appropriate lines of the Aid and Levy Input. Line 21.6, debt service is automatically entered from the Long Term Debt Schedule.

CDC & Tax Rate Compare

This has two sub tabs – Combined District Cost and Tax and Rate Comparison.

The subtabs will help a district compare FY 2025 amounts verses FY 2024 final numbers.

Budget Adoption Notice (second public hearing)

Publication Requirements for the Budget Adoption Public Hearing: The notice of public hearing on the budget adoption (second hearing) must be published, in a newspaper of general circulation within the district, not less than ten nor more than twenty days before the hearing. Include the day of publication, but not the day of the hearing, in the calculation. A minimum of ten days notice, in the newspaper, is required. If inclement weather causes cancellation of the public hearing, the hearing is rescheduled and the notice is republished again meeting the 10-20 day requirement.

The resource and requirement categories on these forms are exactly the same as appears on the Budget Year Worksheets with one exception: two subtotals appear on lines 31A and 35A of the summaries. After the Proposed Budget Summary is published, the expenditures published for Instruction (line 24), Total Support Services (line 31A), Noninstructional Programs (line 32), or Total Other Expenditures (line 35A) cannot be increased, unless you republish the budget and hold another hearing.

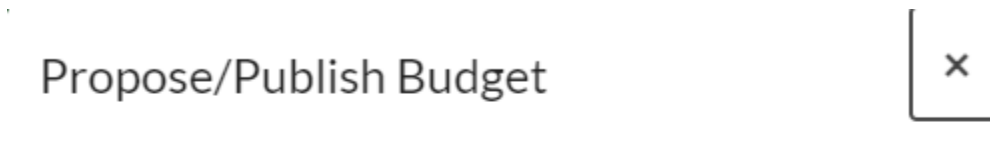
Notice of the public hearing must be made by publication in a newspaper of general circulation within the district not less than ten nor more than twenty days before the hearing.

There is no requirement to publish this on the district's website or social media pages.

Information from the Actual, Re-Estimated and Budget Year tabs are totaled and displayed here. Once you have completed your budget use the Propose/Publish button to populate the hearing information:



If you already entered in a time and place it will be populated. If not or if you need to update anything select the pencil:



Prior Hearing Date/Time

A text input field for 'Prior Hearing Date/Time'. To the right of the field is a small square button containing a pencil icon, which is circled in red.

1. Select the Date using the calendar helper
2. Type in the Meeting Time and adjust the AM vs PM by clicking on the AM/PM button

Two examples of the 'Meeting Time (*)' selection interface. Each has two input boxes for hours and minutes, separated by a colon, and a button for AM or PM. In the first example, the AM button is highlighted with a blue border and a black arrow points to it. In the second example, the PM button is circled in red.

3. Type in the Meeting Location
4. Contact Person
5. Phone Number
6. Click Propose

A form section containing four fields: 'Meeting Time (*)' (with a time picker showing 07:00 and PM), 'Meeting Location (*)' (text input with 'School Board Room'), 'Contact Person (*)' (text input with 'John Parker'), and 'Contact Phone (*)' (four input boxes for area code, prefix, number, and extension, with '515', '281', '8485', and 'Ext.').

Once the hearing is proposed you can save the document as a PDF and send it to your local paper for publication:

You can also print just the publication notice using the following button:

Check Errors Save Print

Print Options

- Print Current Tab
- Print Publication Notice ←
- Print Full Budget
- Print Worksheets
- Print Aid and Levy
- Print UAB and CDC & Tax Rate Compare
- Download Data

NOTICE OF PUBLIC HEARING
Proposed CLARK School Budget Summary
Fiscal Year 2022 - 2023

The Board of Directors will conduct a public hearing on the proposed 2023 school budget at the above noted location and time. At the hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of the revenues and expenditures on file with the district necessary. A copy of the details will be furnished upon request.

Line Item	Budget 2022	Re-est. 2022	Actual 2021	Avg % 21-23
Taxes Levied on Property	7,221,333	5,803,816	5,553,835	% 17.0
Utility Replacement Factor Tax	186,111	113,572	87,938	% 46.1
Income Surtaxes	318,102	330,005	306,037	% 1.0
Finance Transportation Received	0	0	321,234	
Earnings on Investments	0	0	18,858	
Nonunion Program Sales	6	0	62,833	
Student Activities and Sales	0	0	256,053	
Other Revenues from Local Sources	8	0	567,620	
Revenue from Intermediary Sources	0	0	0	
State Foundation Aid	11,157,369	10,912,864	10,820,800	
Instructional Support State Aid	11	56,006	0	
Other State Income	12	0	1,602,093	
Commercial & Industrial State Replacement	13	0	14,283	
Fidei Quasi	14	0	378,466	
DEA and Other Federal Sources	15	0	1,538,200	
Total Revenues	19,399,611	17,298,376	22,035,042	
General Long-Term Debt Proceeds	17	0	0	
Transfers In	18	0	225,184	
Proceeds of Fixed Asset Dispositions	19	0	8,601	
Special Items (Special Adjustments)	20	0	0	
Total Revenues & Other Sources	21	19,399,611	17,298,376	22,268,827
Beginning Fund Balance	22	19,176,305	2,546,902	5,167,107
Total Resources	23	38,569,916	19,845,268	27,435,934
*Instruction	24	0	0	12,374,323
Student Support Services	25	0	0	472,227
Instructional Staff Support Services	26	0	0	657,484
General Administration	27	0	0	433,316
School Administration	28	0	0	859,029
Business & Central Administration	29	0	0	539,237
Plant Operation and Maintenance	30	0	0	2,147,002
Student Transportation	31	0	0	588,356
*Total Support Services (lines 25-31)	31A	0	0	5,677,002
*Noninstructional Programs	32	0	0	303,672
Facilities Acquisition and Construction	33	0	0	1,377,002
Debt Service (Principal, interest, fiscal charges)	34	0	0	1,099,129
DEA Support - Direct to DEA	35	718,773	675,063	672,480
*Total Other Expenditures (lines 34-35)	35A	718,773	675,063	5,507,481
Total Expenditures	36	718,773	675,063	24,663,758
Transfer Out	37	0	0	235,184
Other Uses	38	0	0	0
Total Expenditures, Transfers Out & Other Uses	39	718,773	675,063	24,898,942
Ending Fund Balance	40	37,851,142	19,176,305	2,546,902
Total Requirements	41	38,569,916	19,845,368	27,435,934
Proposed Property Tax Rate (per \$1,000 taxable valuation)		19.44789		

If you made a mistake or need to update any number after publication you can return your budget to draft status to make any updates:

Propose Tax Notice Propose/Publish **Return To Draft** Adopt Amend

This will allow you to make edits again. You would then select "Propose/Publish" again to lock in the changes. Your prior meeting information will be preserved and if property taxes or expenditures are not increasing you do not need a new hearing.

Adopted

After your public hearing your board will adopt the budget. After that takes place return to the system and select the "Adopt" button.

This is the adopted budget summary the board adopts after the public hearing.

There are five lines that must be equal to or less than the publication:

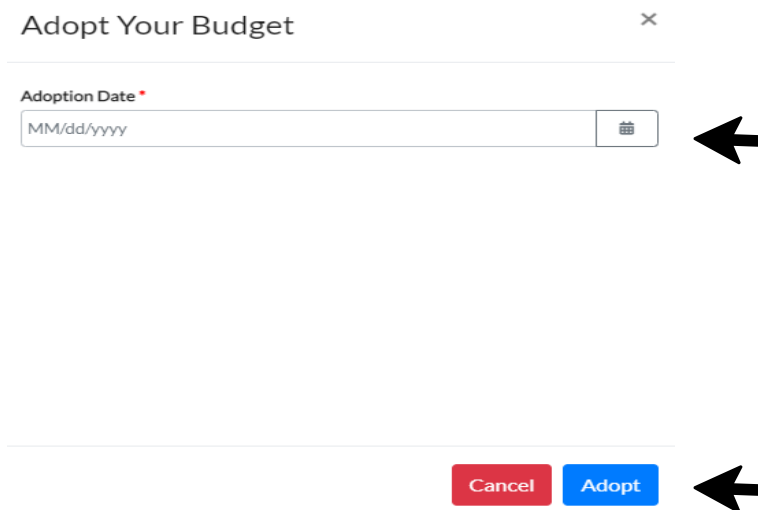
1. Taxes Levied on Property (line 1)
2. Instruction (line 24)
3. Total Support Services (line 31A)
4. Noninstructional Programs (line 32)
5. Total Other Expenditures (line 35A)

If any of the five lines need to be increased, a new publication notice and new hearing must be held.

Any other Revenue lines can be increased without having a new hearing if mistakes are discovered.

Propose Tax Notice Propose/Publish **Return To Draft** **Adopt** Amend

Use the calendar icon to select the date the budget was adopted (typically your hearing date) and click “Adopt”



After adoption that is the final step in the online system. You will now need to prepare the documents for the County Auditor. The county will be able to see your budget in the online system. **You do not need to notify DOM or submit any paperwork to DOM.**

Filing Requirements with the County Auditor After Adoption

File budgets with the control county auditor by Tuesday, April 30, 2024 as follows:

1. File one (1) proof of publication for the Proposed Tax Notice (first public hearing). The county auditor will verify that publication requirements are met.
2. File one (1) proof of publication for the Budget Adoption Notice (second public hearing). The county auditor will verify that publication requirements are met.
 - a. **The county auditor will verify the total property taxes levied on the second notice is less than or equal to the total property taxes on the Proposed Tax Notice (first public hearing).**
3. File one (1) PAPER copy of the Adopted Budget Summary (Form S-AB)
4. FY 2025 Budget Year Worksheets that has the revenues and expenditures by fund
5. Long Term Debt Schedule for the Budget Year
6. New bond levy resolutions or updated bond levy resolutions if the payment amounts for the fiscal year have changed.
7. Pre-Levy resolutions for yet to be sold GO Bonds
8. Surplus Levy Resolutions if included on the Long Term Debt Schedule
9. File one (1) SIGNED originals of Adoption of Budget and Taxes (Property Tax Tab Form S-TX). The county auditor will compare the second proof of publication with the Adopted Budget Summary, verify debt service and loan agreement needs. They will then certify the budget online to DOM.

Other reminders

1. Do NOT send budget form documents to the Department of Management. You do NOT need to send the budget documents (paper or electronic) to the School Budget Review Committee, Department of Education. The Department of Management will provide the SBRC with the budget information.
2. If you have had an election for instructional support or voted physical plant and equipment levies, make sure a copy of the ballot question, together with a brief statement that the issue passed has been sent to the

Department of Management. Also, a copy of the resolution for new or reauthorized instructional support programs approved by the board of directors, together with a brief statement that the resolution was adopted in compliance with Chapter 257 must be sent to the Department of Management.

3. File a bond resolution with the county auditor before May 1, 2024, if you intend to include taxes for a new bond issue in the FY 2025 levy.
4. Public Access to Outstanding Levies - Section 298.6, Code of Iowa requires school districts to provide public access to a list of all outstanding levies by rate, amount, duration, and the applicable maximum levy limitations. The information is to be provided at the beginning of the school year, and updated prior to certifying any levy by board approval or submitting a levy for voter approval. The information is to be posted on the district's internet website or, if the district does not maintain a website, distributed or posted throughout the district. The Department of Management's website includes an Excel spreadsheet called "Outstanding Property Tax Levies and Maximum Levy Limits," with the required information for all districts at this location: <https://dom.iowa.gov/schools>.
5. The Department of Education's website <https://www.iaschoolperformance.gov/ECP/Home/Index> includes additional information required for the annual school district financial report specified in [section 279.63, Code of Iowa](#).
6. Instructional Support State Aid Funding: The Legislature last provided state foundation aid for the Instructional Support program in FY 2011. The funding is in place for FY 2025 at \$14,798,225 unless the legislature strikes the appropriation as it has done in the past. Line 10.23 shows a proration amount for the state appropriation and line 10.24 shows your district's share of the state aid. If the appropriation changes or is removed, the final aid and levy will be adjusted.

Property Tax

Displays special program funding, Income Surtax Rates, and Utility Replacement and Property Taxes Adopted.

This is filed with the County Auditor on or before the close of business on April 30, 2024.

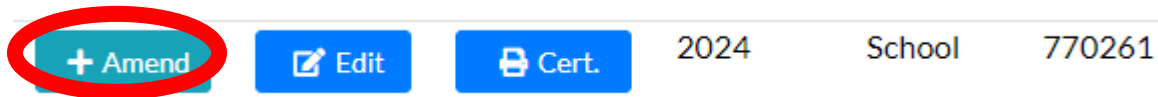
Print out the form and the adopted date will populate once it is adopted in the system. The District Secretary needs to sign the form.

Do not send it to the DOM, the county auditor will certify the budget online to DOM.

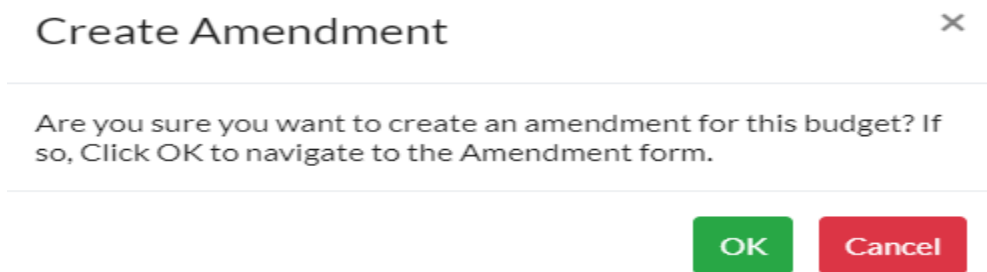
Budget Amendments

During the budget year, your limits on spending are the expenditures adopted on lines 24, 31A, 32, and 35A of the Adopted Budget Summary (the General Fund is also limited by available spending authority, of course). You can exceed the certified limits by amending the budget. You should amend the budget before you exceed the amount adopted on lines 24, 31A, 32 or 35A. If you amend the budget after May 31 and it is protested; and the State Appeal Board does not have adequate time for a hearing and decision on the protest, then the budget amendment is void.

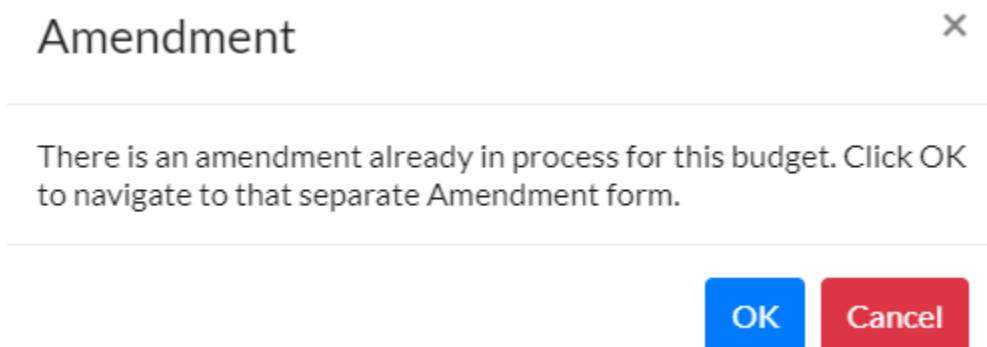
To start an amendment, go to the prior year's budget and select "Amend"



The first time creating an amendment you will see this screen asking you if you want to proceed. Select "OK"



If you have already started an amendment you will see the following and by clicking "OK" it will take to the amendment already in progress.






Totals are prepopulated based on what was adopted by the district, or the last amendment. You can amend all four expenditures or just one. Make sure you put in a reason for the increase.

The "Propose/Publish" button will not be available until "Save" is pressed.

Fill out the necessary information on the meeting details in the popup remembering to press AM to switch to PM and vice versa:

Propose/Publish Amendment ×


Public Hearing Date(*)
MM/dd/yyyy  

Meeting Time (*)
07 : 00 PM 


Meeting Location (*)
School Board Room

Contact Person (*)
John Parker


Contact Phone (*)
515 281 8485 Ext.

Cancel Propose 

Once the Amendment is proposed the publication notice will be available using the “Print” button

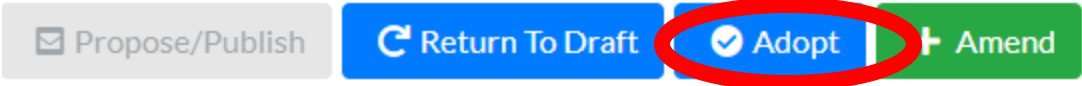
Check Errors Save Print 

Print Options

 Print Publication Notice

The notice of public hearing on a budget amendment must be published not less than ten or more than twenty days before the hearing.

After the public hearing and adopting the amendment go into the online system and select “Adopt.” You can decrease the amount without having a new hearing but not increase.



Select or type in the date MM/dd/yyyy the amendment was adopted and click "Adopt"

Adopt Your Amendment ×

Adoption Date *
  ←


←

You will receive the following confirmation the amendment is adopted.

Reminder... ×

Your amendment has been successfully submitted electronically, please remember to submit a paper document to your County Auditor.

After clicking "OK" the adoption for will be generated and downloaded. If not, you can print it using the "Print" button.

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Print Options

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Sign the Record of Hearing and Adoption of the Budget Amendment and file one copy along with the proof of publication with the county auditor. The county auditor will compare the proof of publication with the budget amendment and certify the amendment online to the Department of Management.

Questions:

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